15-305

Rev

TRANSCRIPT OF RECORD.

No. 847.

THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY, PLAINTIFFS IN ERROR,

against

EDWARD N. STANLEY, DEFENDANT IN ERROR.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES IN AND FOR THE NORTHERN DISTRICT OF NEW YORK.

FILED MAY 25, 1881.

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1 UNITED STATES CIRCUIT COURT.

FOR THE NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY, Plaintiff,
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY, Defendant.

To the above named defendant:

You are hereby summoned to answer the complaint in this action, and to serve a copy of your answer on the plaintiff's attorneys within twenty days after the service of this summons,
2 exclusive of the day of service; and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the complaint.

Witness, the Honorable Morrison R. Waite, Chief Justice of Supreme Court of the United States, at the city of
[L. S.] Utica, this 7th day of August, in the year one thousand eight hundred and eighty.

W. H. BRIGHT, *Clerk.*

3 HAND & HALE,
Plaintiff's Attorneys.

Office and Post Office Address, 25 North Pearl street, Albany, New York.

A true copy.

Attest: W. H. BRIGHT, *Clerk.*

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4 UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY.

NORTHERN DISTRICT OF NEW YORK, *ss.:*

The above named plaintiff Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges on information and belief that the county of Albany is a body
5 politic and corporate, created by and under the laws of the State of New York, and its powers can only be exercised

by the defendant, and that under the laws of said State of New York, said county can sue, and be sued, only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of nine hundred and seven dollars and ninety cents ($907\frac{90}{100}$), with the interest thereon from the 11th day of August, 1874, for money had and received by said county of Albany to the use of the assignee of plaintiff in manner following, that is to say: One Chauncey P. Williams, a resident of the Fourteenth ward of the city of Albany, in the said county of Albany, was, on the 1st day of Septem-
6 ber, 1873, the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress, entitled "An act to provide for a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1873, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation taxable personal property of residents of said city of Albany, did, acting under color of an act of the legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed
7 April 23, 1866, being chapter 761 of the laws of 1866, and not otherwise, assess for taxation the said shares of said Chauncey P. Williams in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said Chauncey P. Williams on his said shares of stock was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll, certified by said assessors, was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the Board of Supervisors of the
8 county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams upon his said shares of stock in said banking association at the rate of $2\frac{68}{100}$ per centum on the said assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver

afterwards issued his warrant to the marshal of the city of
9 Albany, commanding him to levy said tax, with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1874, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned, or in his possession, and to pay the same to said receiver and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams, and forcibly collected the sum of nine hundred and seven dollars and ninety cents ($907\frac{90}{100}$) for said tax and interest, which sum was paid by said marshal to said receiver of taxes, and by said receiver was paid to the treasurer of the county of Albany, on or about the
10 11th day of August, 1874, for the use of said county; that said Chauncey P. Williams did, before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sum so collected and paid into the county treasury, as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief, that the said act of the Legislature of the State of New York, chapter 761, of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in conflict with the provisions of the laws of the United States that taxation by State authority of shares of stock in banking
11 asociations, incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the reason among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof although such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank
12 stock, in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void so far as it did or does authorize or purport to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was assessed by

said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon
13 other moneyed capital in the hands of individual citizens of the State of New York and that for these reasons said assessments of said shares of stock and the levy of tax thereunder were illegal and void, and the money thereby collected, viz: the said sum of $907\frac{90}{100}$ was wrongfully collected and paid into the county treasury and belonged of right to said Chauncey P. Williams and not to said county.

And plaintiff further says that the said Chauncey P. Williams before the commencement of this action for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys and all his claim and right of action against the county of Albany arising from the premises, whereby
14 the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of nine hundred and seven dollars and ninety cents, with interest thereon from the 11th day of August, 1874.

Second. And for a second and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges on information and belief that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defend-
15 ant and that under the laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of one hundred and twenty-seven $\frac{84}{100}$ ($127 $\frac{84}{100}$) with interest thereon from the 11th day of August, 1874, for money had and received by said county of Albany to the use of the assignor of plaintiff in manner following, that is to say: One Martha H. Williams, a resident of the Fourteenth ward of the city of Albany in the said county of Albany, was on the 1st day of September, 1873, the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the
16 act of Congress entitled "An act to provide for a National currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof" approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany and that on or about the said first day of September, 1873, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation the taxable personal property of residents of said city of Albany, and did, acting under color of an act of the Legislature

of the State of New York entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of
17 1866, and not otherwise assess for taxation the said shares of said Martha H. Williams in the stock of said banking association at $100 per share, being the par value thereof deducting therefrom such sum as was in the same proportion to such par value as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof and said assessment of said Martha H. Williams on her said shares of stock, was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the
18 Board of Supervisors of the county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said Martha H. Williams upon her said shares of stock in said banking association at the rate of $2 $\frac{68}{100}$ per centum on the said assessed valuation and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto commanding the receiver to collect from the several persons named in said assessment roll the amount of the tax therein mentioned and to pay over the same in the manner directed in said warrant,
19 and the said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1874, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Martha H. Williams and forcibly collected the sum of one hundred and twenty seven $\frac{84}{100}$ dollars for said tax and interest,
20 which sum was paid by said marshal for said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany on or about the 11th day of August, 1874, for the use of said county; that the said Martha H. Williams duly assigned and transferred the said moneys so collected and her interest therein and her claim against the county of Albany by reason of the premises to Chauncey P. Williams, and that thereafter said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned demand of and from the county treasurer of said county the said sum so collected and paid unto the county treasury as aforesaid with interest thereon from the time it was received by said county treasurer, but the said

treasurer did then and has hitherto neglected and refused to
21 pay the same. And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the Laws of 1866, was and is in conflict with the provisions of the laws of the United States and especially in conflict with the provision of the laws of the United States; that the taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State for the reason, among others, that the said act of the Legislature of the State of New York does not permit the debts owing by the owner of such bank stock to be deducted from the value of said stock in the assessment thereof, although
22 such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank stock in assessing the same for the purpose of taxation; and the said act of the Legislature of the State of New York was and is therefore void so far as it did or does authorize or purport to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking associa-
23 tion by said board of assessors was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessment of said shares of stock and the levy of the tax thereunder were illegal and void, and the money thereby collected, viz., the said sum of $\$127\frac{84}{100}$, was wrongfully collected and paid into the county treasury and belonged of right to said Martha H. Williams, and not to said county. And plaintiff further says that the said Chauncey P. Williams, before the commencement of this action for
24 value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of one hundred and twenty-seven $\frac{84}{100}$ dollars with interest thereon from the 11th day of August, 1874.

Third. And for a third and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, complains

of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges upon
25 information and belief that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York said county can sue and be sued only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of eighteen hundred and sixty-eight dollars and six cents ($1,868.06), with interest from the 1st day of May, 1875, for money had and received by said county of Albany to the use of the assignor of plaintiff in manner following, that is to say: One Chauncey P. Williams, a resident of the Fourteenth ward of the city of Albany, in the said county of Albany, was on the 1st day of September, 1874,
26 the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany; and that on or about the said first day of September, 1874, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany, did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of
27 stockholders of banks, and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation the said shares of said Chauncey P. Williams in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said Chauncey P. Williams on his said shares of stock, was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward,
28 who delivered the same to the Board of Supervisors of the county of Albany at their next meeting; and the said Board of Supervisors thereupon assessed, and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams upon the said shares of stock in said banking association at the rate of five per centum on the said assessed valuation, and afterwards delivered the said assessment

roll to the receiver of taxes of the city of Albany, with their warrant annexed thereto commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the
29 city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1875, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned, or in his possession, and to pay the same to said receiver and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams, and forcibly collected the sum of eighteen hundred and sixty-eight dollars and six cents ($1,868.06) for said tax and interest, which sum was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany, on or
30 about the 12th day of May, 1875, for the use of said county; that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned demand of and from the county treasurer of said county the said sum so collected and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in conflict with the provision of the laws of the United
31 States that taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State for the reason among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof although such deduction of the debts of the owner was at the time of said assessment, and still is permitted and required by the laws of the State of New York, to be made from the value of every kind of personal property, and moneyed capital other than bank stock, in assessing the same for the purpose of
32 taxation, and the said act of the Legislature of the State of New York, was and is therefore void so far as it did or does authorize, or purport to authorize the assessment and taxation

of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors, was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York, located in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of
33 individual citizens of the State of New York, and that for these reasons said assessment of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz.: the said sum of $1,868.06 was wrongfully collected and paid into the county treasury, and belonged of right to said Chauncey P. Williams, and not to said county.

And plaintiff further says that the said Chauncey P. Williams, before the commencement of this action, for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys and all his claim and right of action against the county of Albany arising from the premises,
34 whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of eighteen hundred and sixty-eight dollars and six cents with interest thereon from the 1st day of May, 1875.

Fourth. And for a fourth and further cause of action against said defendant, the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges upon information and belief that the county of Albany is a body politic and corporate, created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York, said county can sue, and be sued only in the name of the Board
35 of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of fourteen hundred and nine dollars and thirty-three cents ($1,409.33) with interest from the 27th day of May, 1876, for money had and received by said county of Albany to the use of the assignor of plaintiff in manner following, that is to say: One Chauncey P. Williams, a resident of the Fourteenth ward of the city of Albany, in the said county of Albany was on the 1st day of September, 1875, the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress, entitled "An act to provide for a National currency, secured by a pledge of
36 United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, estab-

lished and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1875, the board of Assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany, did, acting under color of an act of the Legislature of the State of New York, entitled, "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation, the said shares of said Chauncey
37 P. Williams in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said Chauncey P. Williams on his said shares of stock, was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany, at their next meeting; and the said Board of
38 Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams upon the said shares of stock in said banking association at the rate of $3\frac{56}{100}$ per centum on the said assessed valuation, and afterwards, delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the city of
39 Albany, commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1876, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams, and forcibly collected the sum of fourteen hundred and nine dollars and thirty-three cents ($1409.33) for said tax and interest, which said sum was paid by said marshal to said receiver of taxes, and by said receiver was paid to the
40 treasurer of the county of Albany on or about the 27th day of May, 1876, for the use of said county; that said Chauncey P. Williams did before the assignment to the plaintiff

hereinafter mentioned, demand of and from the county treasurer of said county, the said sum so collected, and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same. And this plaintiff further says upon information and belief, that the said act of the Legislature of the State of New York, chapter 761 of the Laws of 1866, was and is in conflict with the provisions of the laws of the United States,
41 and especially in conflict with the provision of the laws of the United States that taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such state for the reasons among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of said assessment, and still is permitted, and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than
42 bank stock in assessing the same for the purpose of taxation, and the act of the Legislature of the State of New York, was and is therefore void so far as it did, or does authorize, or purport to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors, was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens
43 of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz.: the said sum of $1,409.33 was wrongfully collected and paid into the county treasury and belonged of right to said Chauncey P. Williams, and not to said county.

And plaintiff further says upon information and belief that the said Chauncey P. Williams did in pursuance of an act of the Legislature of the State of New York, entitled "An act to provide
44 for the assessment and collection of taxes in the city of Albany," passed March 23d, 1850, before said assessment was completed, present to said board of assessors an affidavit that the value of the personal estate owned by him, including his bank

stock after deducting his just debts, and his property invested in the stock of corporations or associations liable to be taxed therefor, and his investments in the obligations of the United States did not exceed one dollar, and requested the said board of assessors to reduce his assessment to the amount of
45 one dollar, but the said board of assessors refused to make such reduction, although the said last named act required said assessors to make such reduction from the assessment of any taxable inhabitant of said city, upon the presentation to them of such affidavit, and although the said board of assessors did make such reduction from the assessment of the personal estate other than bank stock, of every taxable inhabitant of said city, who made and presented to said board such affidavit; and that the said Chauncey P. Williams applied to the Supreme Court of the State of New York for a writ of mandamus to compel said assessors to make such reduction, but said Supreme Court of the State of New York denied such application, on the ground that said act of the Legislature, chapter 761 of the
46 Laws of New York, passed in the year 1866, did not permit such reduction but required the assessment of such bank stock at its full value without any deduction for indebtedness; and that the Court of Appeals of the State of New York on appeal affirmed the said decision and judgment of the Supreme Court of the State of New York; but that the Supreme Court of the United States upon writ of error reversed the said judgment of the Court of Appeals, and held that the said statute chapter 761 of 1866, in that it did not permit the reduction for indebtedness from the assessment of bank stock, which by the laws of the State of New York was required to be made from the assessment of every other kind of personal estate and moneyed capital, was in conflict with the law of the
47 United States and void, and that said assessment on the stock of said Chauncey P. Williams was illegal and unauthorized.

And plaintiff further says that the said Chauncey P. Williams before the commencement of this action, for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of fourteen hundred and nine dollars and thirty-three cents, with interest from the 29th day of May, 1876.

Fifth. And for a fifth and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges on information

and belief that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant and that under the laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof. And that the said county is indebted to the plaintiff in the sum of one thousand two hundred and two $\frac{32}{100}$ dollars, with
48 interest thereon from the 3d day of May, 1877, for money had and received by said county of Albany to the use of the assignor of plaintiff in manner following, that is to say. One Chauncey P. Williams, a resident of the Fourteenth ward of the city of Albany, in said county of Albany, was on the 1st day of September, 1876, the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1876, the board of assessors of the city of Albany, which board was
49 by law authorized to assess for purposes of taxation the taxable personal property of residents of said city of Albany, did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise, assess for taxation the said shares of said Chauncey P. Williams, in the stock of said banking association, at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said Chauncey P. Williams on his said shares of stock was included by said board of
50 assessors in the assessment roll of the Sixth ward of the city of Albany and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward who delivered the same to the Board of Supervisors of the county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams, upon his said shares of stock in said banking association at the rate of $3\frac{38}{100}$ per centum on the said assessed valuation and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany, with their warrant annexed thereto, commanding the said receiver to collect from the several persons named in the said assessment

51 roll the amount of the tax therein mentioned and to pay over the same in the manner directed in said warrant and the said receiver afterwards issued his warrant to the marshal of the city of Albany, commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum to be calculated from the first day of February, 1877, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver and to return said warrant within thirty days after the date thereof: that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams, and forcibly collected the sum of one thousand two hundred and two $\frac{32}{100}$ dollars ($1,202 $\frac{32}{100}$) for
52 said tax and interest, which sum was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany, on or about the 3d day of May, 1877, to the use of said county, that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sum so collected and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in
53 conflict with the provision of the law of the United States that taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State for the reason among others that the said act of the Legislature of the State of New York, does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank stock, in assessing the same for the purpose of taxation, and the said act of the Legisla-
54 ture of the State of New York, was, and is therefore void so far as it did or does authorize or purport to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And the plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was

assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessment of said shares of stock and the levy of tax thereunder were illegal and void and the money thereby collected, viz: the said sum of $\$1,202\frac{32}{100}$ was wrongfully collected
55 and paid into the county treasury and belonged of right to said Chauncey P. Williams and not to said county.

And plaintiff further says that the said Chauncey P. Williams before the commencement of this action for value received duly assigned and transferred to this plaintiff all his right title and interest in and to said moneys and all his claim and right of action against the county of Albany arising from the premises, whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of one thousand two hundred and two $\frac{32}{100}$ dollars with interest therefrom the 3d day of May, 1877.

Sixth. And for a sixth and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a
56 citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges on information and belief that the county of Albany is a body politic and corporate created by and under the Laws of the State of New York, and its powers can only be exercised by the defendant and that under the Laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of one thousand three hundred and thirty-six and $\frac{60}{100}$ dollars with interest thereon from the 17th day of April, 1878, for money had and received by said county of Albany to the use of the assignor of plaintiff in manner following, that is to say: one Chauncey P. Williams, a resident of the Fourteenth ward of the city of Albany, in said county of Albany, was on the 1st day of Sep-
57 tember, 1877, the owner of certain shares, of the capital stock of the National Albany Exchange Bank a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany and that on or about the said first day of September, 1873, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation the taxable personal property of residents of said city of Albany, did acting

under color of an act of the Legislature of the State of New
58 York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks" passed April 23, 1866, being chapter 761 of the laws of 1866, and not otherwise, assess for taxation the said shares of said Chauncey P. Williams in the stock of said banking association at $100 per share, being the par value thereof deducting therefrom such sum as was in the same proportion to such par value as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof and said assessment of said Chauncey P. Williams on his said shares of stock was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of the Sixth ward, who delivered the same to the Board of Supervisors of the county
59 of Albany at their next meeting and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams upon his said shares of stock in said banking association at the rate of $3\frac{20}{100}$ per centum on the said assessed valuation and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned and to pay over the same in the manner directed in said warrant and the said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on
60 the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1878, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession and to pay the same to said receiver and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams and forcibly collected the sum of one thousand three hundred and thirty-six and 60-100 dollars for said tax and interest which sum was paid by said marshal to said receiver of taxes, and by said receiver was paid to the treasurer of the county of Albany, on or about the 17th day of April, 1878, for the use of said county; that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter men-
61 tioned, demand of and from the county treasurer of said county the said sum so collected and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer but the said treasurer did then and has hitherto neglected and refused to pay the same.

And this plaintiff further says, upon information and belief, that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in conflict with the provision of the law of the United States that taxation by State authority of shares of stock in banking association incorporated under the act of Congress above mentioned,

62 shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the reason among others that the said act of the Legislature of the State of New York does not permit the debts owing by owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of the said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the legislature of the State of New York was and is therefore void, so far as it did or does authorize or purport to authorize, the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

63 And plaintiff also says, upon information and belief, that the assessment of said shares of stock in said banking associations by said board of assessors, was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessment of said shares of stock and the levy of tax thereunder were illegal and void, and the money thereby collected, viz.: the sum of $\$1,336\frac{60}{100}$ was wrongfully collected and paid into the county treasury, and belonged of right to said Chauncey P. Williams and not to said county.

64 And plaintiff further says, that the said Chauncey P. Williams, before the commencement of this action, for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys and all his claim and right of action against the county of Albany arising from the premises, whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of one thousand three hundred and thirty-six and $\frac{60}{100}$ dollars, and interest thereon from the 17th day of April, 1878.

Seventh. And for a seventh and further cause of action against said defendant, the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale his

65 attorneys, complains of the Board of Supervisors of the

county of Albany, a citizen of the State of New York defendant, and alleges upon information and belief that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of fourteen hundred and seventy-three dollars and two cents with the interest from the 22d day of April, 1879, for money had and received by said county of Albany, to the use of the assignor of plaintiff in manner following, that is to say: One Chauncey P. Williams a resident of the Fourteenth ward of the city of Albany, in
66 the said county of Albany, was on the 1st day of September, 1878, the owner of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1878, the board of assessors of the city of Albany which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany, did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings
67 banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation the said shares of said Chauncey P. Williams in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said Chauncey P. Williams in his said shares of stock, was included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the Supervisors of said Sixth ward, who delivered the same to the Board
68 of Supervisors of the county of Albany at their next meeting; and the said Board of Supervisors thereupon assessed, and carried out the taxes upon the assessment therein contained, and assessed the said Chauncey P. Williams upon the said shares of stock in said banking association at the rate of $2\frac{84}{100}$ per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the

city of Albany with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February,
69 1879, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels of said Chauncey P. Williams, and forcibly collected the sum of fourteen hundred and seventy-three dollars and two cents ($1473.02) for said tax and interest, which sum was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany, on or about the 22d day of April, 1879, for the use of said county; that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sum so collected and paid
70 into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in conflict with the provision of the laws of the United States, that taxation by State authority of shares of stock in banking associations, incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such state for the reason
71 among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of said assessment, and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void, so far as it did or does authorize or purport to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that
72 the assessment of said shares of stock in said banking association by said board of assessors, was at a greater rate than was assessed by said board of assessors, upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz: The said sum of $1,473.02 was wrongfully collected and paid into the county treasury, and belonged of right to said Chauncey P. Williams and not to said county.

And plaintiff further says that the said Chauncey P.
73 Williams before the commencement of this action for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises, whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of fourteen hundred seventy-three dollars and two cents with interest thereon from the 22d day of April, 1879.

Eighth. And for an eighth and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges
74 upon information and belief that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof; and that the said county is indebted to the plaintiff in the sum of eleven thousand six hundred and four dollars and seventy-five cents ($11,604$\frac{75}{100}$), with interest from the 1st day of May, 1875, for money had and received by said county of Albany to the use of the assignors of plaintiff in manner following, that is to say: That certain persons, estates and corporations, named in the schedule hereinafter set forth, were on the 1st day of September, 1874, severally the owners of certain shares of capital stock of the National Albany Exchange
75 Bank, a banking association duly incorporated under and by virtue of the act of Congress, entitled "An act to provide for a National currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1874, the board of assessors of

the city of Albany, which board was by law authorized to assess for purposes of taxation the taxable personal property of residents of said city of Albany, did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation the said shares of said persons, estates and corporations in the stock
76 of said banking associations at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessments of said persons, estates and corporations, on their several shares of stock in said banking association were included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany, at their next meeting; and the said Board of Supervisors thereupon assessed, and carried out the taxes upon the assessment therein contained, and assessed the said several
77 persons and corporations upon their said several shares of stock in said banking association at the rate of five per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes, of the city of Albany, with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the city of Albany, commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1875, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned, or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days
78 after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels and moneys of said several persons, estates and corporations owning shares of stock in said banking association and forcibly collected from said persons and corporations severally the amounts respectively annexed to the names of said persons, estates and corporations in the schedule herein contained, amounting in the aggregate to the sum of eleven thousand six hundred and four dollars and seventy-five cents ($11,604 $\frac{75}{100}$), for said taxes so assessed and interest, which sum was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer

of the county of Albany, on or about the first day of May, 1875, for the use of said county; that the names of said persons, estates and corporations so assessed and taxed on their shares of stock in said banking association as aforesaid, together with the number of such shares on which each of said persons or corporations was so assessed and taxed and the amount forcibly collected from each of them and paid into the treasury of the county of Albany, are correctly stated in the following:

SCHEDULE.

Names of Stockholders.	No. of shares.	Tax collected.
Mary E. Allen	25	$115 31
Estate C. W. Bender	50	230 62
William Bender	50	230 62
William J. Blackall	14	64 57
Anson H. Blakeman	10	46 12
80 Estate Gould Blakeman	10	46 12
Henry H. Bulkley	20	92 25
Martha P. Butler	10	46 12
Nicholas Clapper	11	50 75
Amelia A. Cobb	50	230 62
Thomas B. Cole	13	59 95
Thomas Comstock	20	92 25
Commerce Insurance Company	80	369 00
Theodore F. Cornell	25	115 30
Ann Darling	10	46 12
81 Estate William Dixon	10	46 12
Edward A. Durant	50	230 62
Gideon D. Eames	30	138 37
Milo R. Eames	20	92 25
Hester S. Emerson	10	46 12
Azuba G. Fairchild	5	23 05
Daniel H. Gardner	4	18 45
Charlotte Gardner	1	4 60
Sarah M. Gardner	2	9 22
82 William Gould	320	1,400 76
Sarah M. Gould	2	9 22
Estate of John Gould	8	36 90
Estate of Alexander Greer	25	115 31
Thomas H. Greer	25	115 31
Sylvester Hale	122	562 73
Ebenezer Hill	70	322 87
Harriet Hilton	10	46 12
Charles B. Lansing	25	115 31
Mary L. G. Lewis	1	4 60
83 Sarah A. Lansing	15	69 18
Shiboleth B. McCoy	250	1,155 12
James McElroy	5	23 05

	Names of Stockholders.	No. of shares.	Tax collected.
	William McElroy	100	$461 25
	Estate of James McNaughton	50	230 62
	Peter McNaughton	50	230 62
	Lansing Merchant	60	276 75
	Henry T. Mesick	60	276 75
	Mary Patrick	10	46 12
	Spencer S. B. Peck	10	46 12
84	Nancy L. Peck	40	184 50
	Henry C. Peck	10	46 12
	Samuel S. Peck	10	46 12
	Myron R. C. Peck	10	46 12
	Estate of Mary E. Peckham	20	92 25
	Estate of Amos Pilsbury	70	322 89
	Robert C. Pruyn	10	46 12
	John V. L. Pruyn	145	668 80
	Sarah and Agnes Pruyn	45	207 56
	James Roy	10	46 12
85	Adam Shields	3	13 83
	Elizabeth F. Spoor	10	46 12
	William G. Thomas	100	461 25
	Lemon Thompson	50	230 62
	William G. Thomas, Ex'r	20	92 25
	Francis Vail	15	69 18
	Margaret Ann Van Loon	10	46 12
	Catharine Van Schaack	10	46 12
	John L. Voorhees	10	46 12
	James C. Vischer, Ex'r	5	23 05
86	Michael Warner	10	46 12
	Clement Warner	20	92 25
	Estate of John T. Wendover	30	138 37
	George P. Wilson	15	69 18
	Abram F. Wilson	20	92 25
	Josiah B. Williams	50	230 62
	Estate of Abraham Wing	20	92 25

That as plaintiff is informed and believes none of said persons, estates or corporations mentioned in the above schedule, or the representatives of said estates, were at the time of said assessment taxable inhabitants of said Sixth ward, or liable to assessment or taxation for personal property in said ward, except the above named William J. Blackall, the Commerce Insurance Company and Francis Vail, and many of said persons and the representatives of said estates, were not at the time of said assessment inhabitants of the city of Albany or liable to assessment or taxation for personal property in said city.

And plaintiff further says upon information and belief that the said several persons and corporations, and the representatives

of said estates, did duly assign to Chauncey P. Williams,
87 of the city of Albany, all their and each of their claims and demands against the county of Albany by reason of the premises, and that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned demand of and from the county treasurer of said county the said sum so collected from said persons, estates and corporations, and paid into the county treasury, as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially in conflict with the provision of the laws of the United States that taxation by
88 State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the reason among others that the said act of the legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted in the assessment thereof from the value thereof, although such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void, so far as it did or does authorize the assessment and taxation of
89 shares in banking associations incorporated under the laws of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz: the said sum of $11,604.75 was wrongfully collected and paid into the county treasury and belonged of right to said several persons estates and corporations and not to said county.

90 And the plaintiff further says that the said Chauncey P. Williams before the commencement of this action for

value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany, arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of eleven thousand six hundred and four dollars and seventy-five cents with interest thereon from the 1st day of May, 1875.

Ninth. And for a ninth and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, com-
plains of the Board of Supervisors of the county of Albany,
91 a citizen of the State of New York defendant, and alleges upon information and belief, that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York said county can sue and be sued only in the name of the Board of Supervisors thereof, and that the said county is indebted to the plaintiff in the sum of eight thousand one hundred and forty-seven dollars and twenty-six cents ($8,147.26) with interest from the 27th day of May, 1876, for money had and received by said county of Albany to the use of the assignors of plaintiff in manner following, that is to say: That certain persons, estates and corporations named in the schedule hereinafter set forth
were on the first day of September, 1875, severally the
92 owners of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress, entitled "An act to provide for a National currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1875, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation the taxable personal property of residents of said city of Albany did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds
of savings banks," passed April 23, 1866, being chapter
93 761 of the Laws of 1866, and not otherwise assess for taxation the said shares of said persons, estates and corporations in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessment of said persons, estates and corporations on their said shares of stock in said banking association were included by

said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany at their next meeting,
94 and the said Board of Supervisors thereupon assessed, and carried out the taxes upon the assessment therein contained, and assessed the said several persons, estates and corporations upon their said several shares of stock in said banking association at the rate of $3\frac{56}{100}$ per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from
95 the first day of February, 1876, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels and moneys of said several persons, estates and corporations owning shares of stock in said banking association and forcibly collected from said persons and corporations severally the amounts respectively annexed to the names of said persons, estates and corporations in the schedule herein contained, amounting in the aggregate to the sum of eight thousand one hundred and forty seven dollars and twenty-six cents ($8,147.26) for said taxes so assessed and interest, which sum was paid by said marshal to said receiver of taxes, and by said receiver was paid to the treasurer of the county
96 of Albany on or about the 26th day of May, 1876, for the use of said county; that the names of said persons, estates and corporations so assessed and taxed on their shares of stock in said banking association as aforesaid together with the number of such shares on which each of said persons or corporations was so assessed and taxed and the amount forcibly collected from each of them and paid into the treasury of the county of Albany are correctly stated in the following:

SCHEDULE.

	Name of Stockholders.	No. of shares.	Tax collected.
	Mary E. Allen	25	$82 90
	Estate of C. W. Bender	50	165 80
97	William M. Bender	50	165 80
	William J. Blackall	14	46 41
	Anson H. Blakeman	10	33 16
	Estate of Gould Blakeman	10	33 16
	Martha P. Butler	10	33 16
	Nicholas Clapper	11	36 47
	Amelia A. Cobb	50	165 80
	Thomas B. Cole	13	43 08
	Thomas Comstock	20	66 32
	Commerce Insurance Co	80	265 28
98	Theodore F. Cornell	25	82 90
	Ann Darling	10	33 16
	Sarah Dey Ermand	5	16 58
	Estate of Wm. Dickson	10	33 16
	Edward A. Durant	50	165 80
	Gideon D. Eames	30	99 48
	Milo R. Eames	20	66 32
	Hester S. Emerson	10	33 16
	John T. Foote	10	33 16
	Azuba G. Fairchild	5	16 58
99	Daniel H. Gardner	4	13 24
	Charlotte Gardner	1	3 30
	Sarah M. Gardner	2	6 62
	William Gould	320	1,061 15
	Sarah M. Gould	2	6 62
	Thos. H. Greer	50	165 80
	Sylvester Hale	122	404 54
	Estate of Ebenezer Hill	70	232 12
	Harriet Hilton	10	33 16
	Sarah A. Lansing	15	49 74
100	Caroline M. Lathrop	10	33 16
	Charles B. Lansing	25	82 90
	Mary L. G. Lewis	1	3 30
	Shiboleth B. McCoy	250	829 03
	James McElroy	5	16 58
	Wm. McElroy	100	331 60
	John McElroy	10	33 16
	Peter Monteath	10	33 16
	Estate of James McNaughton	50	165 80
	Lansing Merchant	60	198 96
101	Henry T. Mesick	60	198 96
	Mary Patrick	10	33 16
	Spencer S. B. Peck	10	33 16
	Nancy L. Peck	40	132 64
	Henry C. Peck	10	33 16

Names of Stockholders.	No. of shares.	Tax collected.
Samuel S. Peck	10	$33 16
Myron R. C. Peck	10	33 16
Estate of Amos Pilsbury (C. P. Williams and A. V. DeWitt, executors)	70	232 12
John V. L. Pruyn	145	480 82
Robert C. Pruyn	10	33 16
102 Agnes Pruyn	45	149 22
James Roy	10	33 16
Adam Shields	3	9 92
Eliz. F. Spoor	10	33 16
Wm. G. Thomas	100	331 60
Lemon Thompson	50	165 80
Francis Vail	15	49 74
Catharine Van Schaack	10	33 16
James C. Visscher, Ex'r	5	16 58
Thomas E. Van Loon	10	33 16
103 Richard Van Rensselaer	1	3 30
Richard Van Rensselaer, Adm'r	6	19 88
Richard Van Rensselaer, Ex'r	5	16 58
Edward Visscher	12	39 78
John L. Voorhees	10	33 16
Clement Warren	20	66 32
Estate of John T. Wendover	30	99 48
Geo. P. Wilson	15	49 74
Abram F. Wilson	20	66 32
Josiah B. Williams	50	165 80
104 Estate of Abram Wing	20	66 32

That as plaintiff is informed and believes none of said persons, estate or corporations mentioned in the above schedule or the representatives of said estates were at the time of said assessment taxable inhabitants of said Sixth ward, or liable to assessment and taxation for personal property in said ward except the above named Wm. J. Blackhall, the Commerce Insurance Co., and Francis Vail, and many of said persons and the representatives of said estates were not at the time of said assessment inhabitants of the city of Albany or liable to assessment or taxation for personal property in said city.

And plaintiff further says upon information and belief that the said several persons and corporations and the representatives of said estates did duly assign to Chauncey P.
105 Williams, of the city of Albany, all their and each of their claims and demands against the county of Albany by reason of the premises, and that said Chauncey P. Williams did before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sum so collected from said persons, estates and corporations and paid into the county treasury as aforesaid with interest thereon

from the time it was received by said county treasurer, but the said treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York chapter 761 of the laws of 1866, was and is in conflict with the provisions of the laws of the United States, and especially
106 in conflict with the provision of the laws of the United States, that taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State for the reason among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void so far as it did or does authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

107 And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz., the said sum of $8,147.26 was wrongfully collected and paid into the county treasury and belonged of right to said several persons, estates and corporations and not to said county.

And the plaintiff further says that the said Chauncey P.
108 Williams, before the commencement of this action, for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of eight thousand one hundred and forty-seven dollars and twenty-six cents with interest thereon from the 27th day of May, 1876.

Tenth. And for a tenth and further cause of action against said defendant the said plaintiff, Edward N. Stanley, who is a

citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges upon information and belief, that the county of Albany is a body politic and corporate created by and under the laws of the State of
109 New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York said county can sue and be sued only in the name of the Board of Supervisors thereof, and that the said county is indebted to the plaintiff in the sum of seven thousand eight hundred and twenty-two dollars and thirty-four cents ($7,822.34–100) with interest from the 3d day of May, 1877, for money had and received by said county of Albany to the use of the assignors of plaintiff in manner following, that is to say: That certain persons, estates and corporations named in the schedule hereinafter set forth were on the first day of September, 1876, severally the owners of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency, secured by a pledge of United States
110 bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1876, the board of assessors of the city of Albany which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany did, acting under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings bank," passed April 23, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation the said shares of said persons, estates and corporations in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sums as was
111 in the same proportion to such par value as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessments of said persons, estates and corporations on their said several shares of stock in said banking association were included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisor of said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said several persons and corporations upon their said several shares of stock

112 in said banking association at the rate of 3 38–100 per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany, with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the said receiver afterwards issued his warrant to the marshal of the city of Albany, commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1877, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within
113 thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels and moneys of said several persons, estates and corporations owning shares of stock in said banking association, and forcibly collected from said persons and corporations severally the amounts respectively annexed to the names of said persons, estates and corporations in the schedule herein contained amounting in the aggregate to the sum of seven thousand eight hundred and twenty-two dollars and thirty-four cents ($7,822 34-100) for said taxes so assessed and interest, which sum was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany on or about the 3d day of May, 1877, for the use of said county; that the names
114 of said persons, estates and corporations so assessed and taxed on their shares of stock in said banking association as aforesaid, together with the number of such shares on which each of said persons or corporations was so assessed and taxed, and the amount forcibly collected from each of them and paid into the treasury of the county of Albany, are correctly stated in the following:

SCHEDULE:

Names of Stockholders.	No. of shares.	Tax collected.
Mary E. Allen	25	$78 07
Estate of C. W. Bender	50	156 14
William M. Bender	50	156 14
William J. Blackall	14	43 71
Anson H. Blakeman	10	31 22
115 Estate of Gould Blakeman	10	31 22
Martha P. Butler	10	31 22
Nicholas Clapper	11	34 34
Amelia A. Cobb	50	156 14
Thomas B. Cole	13	40 60
Thomas Comstock	20	62 44
Commerce Insurance Company	80	249 76

	Names of Stockholders.	No. of shares.	Tax collected.
	Theodore F. Cornell	25	$78 07
	Ann Darling	10	31 22
	Sarah Dey Ermand	5	15 61
116	Est. Wm. Dickson	10	31 22
	Edward A. Durant	50	156 14
	Gideon D. Eames	30	93 66
	Milo R. Eames	20	62 44
	Hester S. Emerson	10	31 22
	John T. Foote	10	31 22
	Azuba G. Fairchild	5	15 61
	Daniel H. Gardner	4	12 49
	Charlotte Gardner	1	3 13
	Sarah M. Gardner	2	6 24
117	William Gould	320	999 33
	Sarah M. Gould	2	6 25
	Thos. H. Greer	25	78 07
	Thos. H. Greer, Ex.	25	78 07
	Estate of John Gould	8	24 97
	Sylvester Hale	122	381 00
	Estate of Ebenezer Hill	70	218 60
	Harriet Hilton	10	31 22
	Sarah A. Lansing	15	46 84
	Carolina M. Lathrop	10	31 22
118	Charles B. Lansing	25	78 07
	Mary L. G. Lewis	1	3 12
	Shiboleth B. McCoy	250	780 72
	James McElroy	5	15 61
	William McElroy	100	312 30
	John McElroy	10	31 22
	Peter Monteath	10	31 22
	Estate of James McNaughton	50	156 14
	Lansing Merchant	60	187 37
	Henry T. Mesick	60	187 37
119	Mary Patrick	10	31 22
	Spencer L. B. Peck	10	31 22
	Nancy L. Peck	40	124 91
	Henry C. Peck	10	31 22
	Samuel L. Peck	10	31 22
	Myron R. C. Peck	10	31 22
	Estate of Amos Pilsbury (C. P. Williams and A. V. De Witt, Exrs.)	70	218 60
	John V. L. Pruyn	145	452 82
	Robert C. Pruyn	50	156 14
120	Agnes Pruyn	45	140 53
	James Roy	10	31 22
	Adam Shields	3	9 37
	Eliza F. Spoor	10	31 22

Names of Stockholders.	No. of shares.	Tax collected.
William G. Thomas	100	$312 30
Lemon Thompson	50	156 14
Francis Vail	15	46 84
Catharine Van Schaack	10	31 22
James C. Visscher	5	15 61
Thomas E. Van Loon	10	31 22
121 Edward Visscher	13	37 47
John L. Voorhees	10	31 22
Clement Warren	20	62 44
Estate of John T. Wendover	30	93 66
George P. Wilson	15	46 84
Abram F. Wilson	20	62 44
Josiah B. Williams	50	156 14
Estate of Abram Wing	20	62 44
122 Henry H. Bulkley	20	62 44

That as plaintiff is informed and believes none of said persons, estates or corporations, mentioned in the above schedule, or the representatives of said estates were at the time of said assessment taxable inhabitants of said Sixth ward, or liable to assessment or taxation for personal property in said ward except the above named William J. Blackall, the Commerce Insurance Company and Francis Vail, and many of said persons and the representatives of said estates were not at the time of said assessment inhabitants of the city of Albany, or liable to assessment or taxation for personal property in said city.

And plaintiff says upon information and belief that the said several persons and corporations, and the representatives of said estates, did duly assign to Chauncey P. Williams, of the city of Albany, all their and each of their claims and demands
123 against the county of Albany by reason of the premises, and that said Chauncey P. Williams did, before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sums so collected from said persons, estates and corporations and paid into the county treasury, as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said county treasurer did then and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provision of the laws of the United States, that taxation by State authority of shares of stock in banking associations incor-
124 porated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the

	Names of Stockholders.	No. of shares.	Tax collected.
	Theodore F. Cornell	25	$78 07
	Ann Darling	10	31 22
	Sarah Dey Ermand	5	15 61
116	Est. Wm. Dickson	10	31 22
	Edward A. Durant	50	156 14
	Gideon D. Eames	30	93 66
	Milo R. Eames	20	62 44
	Hester S. Emerson	10	31 22
	John T. Foote	10	31 22
	Azuba G. Fairchild	5	15 61
	Daniel H. Gardner	4	12 49
	Charlotte Gardner	1	3 13
	Sarah M. Gardner	2	6 24
117	William Gould	320	999 33
	Sarah M. Gould	2	6 25
	Thos. H. Greer	25	78 07
	Thos. H. Greer, Ex.	25	78 07
	Estate of John Gould	8	24 97
	Sylvester Hale	122	381 00
	Estate of Ebenezer Hill	70	218 60
	Harriet Hilton	10	31 22
	Sarah A. Lansing	15	46 84
	Carolina M. Lathrop	10	31 22
118	Charles B. Lansing	25	78 07
	Mary L. G. Lewis	1	3 12
	Shiboleth B. McCoy	250	780 72
	James McElroy	5	15 61
	William McElroy	100	312 30
	John McElroy	10	31 22
	Peter Monteath	10	31 22
	Estate of James McNaughton	50	156 14
	Lansing Merchant	60	187 37
	Henry T. Mesick	60	187 37
119	Mary Patrick	10	31 22
	Spencer L. B. Peck	10	31 22
	Nancy L. Peck	40	124 91
	Henry C. Peck	10	31 22
	Samuel L. Peck	10	31 22
	Myron R. C. Peck	10	31 22
	Estate of Amos Pilsbury (C. P. Williams and A. V. De Witt, Exrs.)	70	218 60
	John V. L. Pruyn	145	452 82
	Robert C. Pruyn	50	156 14
120	Agnes Pruyn	45	140 53
	James Roy	10	31 22
	Adam Shields	3	9 37
	Eliza F. Spoor	10	31 22

Names of Stockholders.	No. of shares.	Tax collected.
William G. Thomas	100	$312 30
Lemon Thompson	50	156 14
Francis Vail	15	46 84
Catharine Van Schaack	10	31 22
James C. Visscher	5	15 61
Thomas E. Van Loon	10	31 22
121 Edward Visscher	13	37 47
John L. Voorhees	10	31 22
Clement Warren	20	62 44
Estate of John T. Wendover	30	93 66
George P. Wilson	15	46 84
Abram F. Wilson	20	62 44
Josiah B. Williams	50	156 14
Estate of Abram Wing	20	62 44
122 Henry H. Bulkley	20	62 44

That as plaintiff is informed and believes none of said persons, estates or corporations, mentioned in the above schedule, or the representatives of said estates were at the time of said assessment taxable inhabitants of said Sixth ward, or liable to assessment or taxation for personal property in said ward except the above named William J. Blackall, the Commerce Insurance Company and Francis Vail, and many of said persons and the representatives of said estates were not at the time of said assessment inhabitants of the city of Albany, or liable to assessment or taxation for personal property in said city.

And plaintiff says upon information and belief that the said several persons and corporations, and the representatives of said estates, did duly assign to Chauncey P. Williams, of the city of Albany, all their and each of their claims and demands
123 against the county of Albany by reason of the premises, and that said Chauncey P. Williams did, before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sums so collected from said persons, estates and corporations and paid into the county treasury, as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said county treasurer did then and has hitherto neglected and refused to pay the same.

And this plaintiff further says upon information and belief that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provision of the laws of the United States, that taxation by State authority of shares of stock in banking associations incor-
124 porated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the

reason among others that the said act of the Legislature of the State of New York does not permit the debts owing by the owners of such bank stock to be deducted from the value of said stock in the assessment thereof, although such deduction of the debts of the owner was at the time of said assessment and still is permitted and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void, so far as it did or does authorize the assessment and taxation of shares in banking associations incorporated under the laws
125 of the United States.

And plaintiff also says upon information and belief that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz.: the said sum of $7,822.34, was wrongfully collected and paid into the county treasury and belonged of right to said several persons,
126 estates and corporations and not to said county.

And the plaintiff further says that the said Chauncey P. Williams before the commencement of this action for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of seven thousand eight hundred and twenty-two dollars and thirty-four cents with interest thereon from the 3d day of May, 1877.

Eleventh. And for an eleventh and further cause of action
127 against said defendant, the said plaintiff, Edward N. Stanley, who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York defendant, and alleges upon information and belief, that the county of Albany is a body politic and corporate created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York said county can sue and be sued only in the name of the Board of Supervisors thereof, and that the said county is indebted to the plaintiff in the sum of seven thousand three hundred and fifty-seven dollars and ninety-four cents ($7,357.94-100) with

interest from the 16th day of April, 1878, for money had and received by said county of Albany to the use of the assignors
128 of plaintiff in manner following, that is to say: That certain persons, estates and corporations named in the schedule hereinafter set forth were on the first day of September, 1877, severally owners of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress entitled "An act to provide for a National currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1877, the Board of Assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany did, acting under color of an act of
129 the Legislature of the State of New York entitled "An act authorizing the taxation of stockholders of banks and surplus funds of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation the said shares of said persons, estates and corporations in the stock of said banking association at $100 per share, being the par value thereof deducting therefrom such sum as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof and said assessments of said persons' estates and corporations on their said several shares of stock in said banking association were included by said board of
130 assessors in the assessment roll of the Sixth ward of the city of Albany, and said assessment roll certified by said assessors was delivered by said board of assessors to the supervisors of the said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said several persons and corporations upon their said several shares of stock in said banking association at the rate of 3 20-100 per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned and to pay over the same in the manner directed in said
131 warrant, and the said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1878, by distress and sale of the goods and chattels of the person

upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days after the date thereof, that the said marshal thereupon proceeded to and did levy upon the goods and chattels and moneys of said several persons, estates and corporations owning shares of stock in said banking association and forcibly collected from said persons and corporations severally the amounts respectively annexed to the names of said persons,
132 estates and corporations in the schedule herein contained amounting in the aggregate to the sum of seven thousand three hundred and fifty-seven dollars and ninety-four cents ($7,357.94-100) for said taxes so assessed and interest which was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany on or about the 16th day of April, 1878, for the use of said county; that the names of said persons, estates and corporations so assessed and taxed on their shares of stock in said banking association as aforesaid together with the number of such shares on which each of said persons or corporations was so assessed and taxed, and the amount forcibly collected from each of them and paid into the treasury of the county of Albany are correctly stated in the following

133 SCHEDULE.

Names of Stockholders.	No. of shares.	Tax collected.
Mary E. Allen	25	$73 44
Estate of C. W. Bender	50	146 88
William M. Bender	50	146 88
William J. Blackall	14	41 12
Anson H. Blakeman	10	29 36
Estate of Gould Blakeman	10	29 36
Martha P. Butler	10	29 36
Nicholas Clapper	11	32 30
134 Amelia A. Cobb	50	146 88
Thomas B. Cole	13	38 18
Thomas Comstock	20	58 74
Commerce Insurance Co	80	235 00
Theodore F. Cornell	25	73 44
Mary A. Darling	10	29 36
Sarah Dey Ermand	5	15 68
Est. of Wm. Dickson	10	29 36
Edward A. Durant	50	146 88
Gideon D. Eames	30	88 12
135 Milo R. Eames	20	58 74
Hester S. Emerson	10	29 36
John T. Foote	10	29 36
Azuba G. Fairchild	5	14 68
Daniel H. Gardner	4	11 74
Charlotte Gardner	1	2 92

	Names of Stockholders.	No. of shares.	Tax collected.
	Sarah M. Gardner	2	$5 86
	William Gould	310	910 64
	Sarah M. Gould	2	5 86
	Thos. H. Greer	25	73 44
136	Thos. H. Greer, Ex	25	73 44
	Est. of John Gould	8	23 50
	William Gould, Jr	10	29 36
	Sylvester Hale	122	358 38
	Estate of Ebenezer Hill	70	205 62
	Harriet Hilton	10	29 36
	Sarah A. Lansing	15	44 06
	Carolina M. Lathrop	10	29 36
	Charles B. Lansing	25	73 44
	Mary L. G. Lewis	1	2 92
137	Shiboleth B. McCoy	250	734 40
	James McElroy	5	14 68
	Wm. McElroy	100	293 76
	Peter Monteath	10	29 36
	Est. of James McNaughton	50	146 88
	Est. of Peter McNaughton	50	146 88
	Lansing Merchant	60	176 24
	Henry T. Mesick	60	176 24
	Mary Patrick	10	29 36
	Spencer S. B. Peck	10	29 36
138	Henry C. Peck	10	29 36
	Samuel S. Peck	10	29 36
	Myron R. C. Peck	10	29 36
	Est. of Amos Pilsbury (C. P. Williams and A. V. De Witt, Executors)	70	205 62
	John V. L. Pruyn	145	425 94
	Robert C. Pruyn	10	29 36
	Agnes Pruyn	45	132 18
	James Roy	10	29 36
	Adam Shields	3	8 80
139	Eliz. F. Spoor	10	29 36
	Wm. G. Thomas	100	293 76
	Lemon Thomson	50	146 88
	Francis Vail	15	44 06
	Catharine Van Schaack	10	29 36
	James C. Visscher, Ex'r	5	14 68
	Thomas E. Van Loon	10	29 36
	Edward Visscher	12	35 24
	John L. Voorhees	10	29 36
	Mrs. N. L. Van Alstyne	40	117 50
140	Richard Van Rensselaer	1	2 92
	Richard Van Rensselaer, Admin	6	17 62
	Richard Van Rensselaer, Ex'r	5	14 68

Names of Stockholders.	No. of shares.	Tax collected.
Clement Warren	20	$58 74
S. H. Wendover	30	88 12
Geo. P. Wilson	15	44 06
Abram F. Wilson	20	58 74
Josiah B. Williams	50	146 88
Est. of Abram Wing	20	58 74

That as plaintiff is informed and believes none of said
141 persons, estates or corporations mentioned in the above schedule or the representatives of said estates were at the time of said assessment taxable inhabitants of said Sixth ward or liable to assessment and taxation for personal property in said ward except the above named William J. Blackall, The Commerce Insurance Company and Francis Vail and many of said persons and representatives of said estates were not at the time of said assessment inhabitants of the city of Albany or liable to assessment or taxation for personal property in said city.

And plaintiff says, upon information and belief, that the said several persons and corporations, and the representatives of said estates did duly assign to Chauncey P. Williams, of the city of Albany all their and each of their claims and demands
142 against the county of Albany by reason of the premises and that said Chauncey P. Williams did, before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sums so collected from said persons, estates and corporations and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said county treasurer did then, and has hitherto neglected and refused to pay the same.

And this plaintiff further says, upon information and belief, that the said act of the Legislature of the State of New York, chapter 761 of the Laws of 1866, was and is in conflict with the provision of the laws of the United States, that taxation by
State authority of shares of stock in banking associations
143 incorporated under the act of Congress above mentioned shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the reason, among others, that the said act of the Legislature of the State of New York does not permit the deduction of debts owing by the owners of such bank stock in the assessment thereof, although such deduction of the debts of the owner was, at the time of said assessment, and still is, permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank stock in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York

was and is therefore void, so far as it did or does authorize the assessment and taxation of shares in banking associations
144 incorporated under the laws of the United States.

And plaintiff also says, upon information and belief, that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York and that for these reasons said assessments of said shares of stock, and the levy of tax thereunder were illegal and void, and the money thereby collected, viz., the said sum of $7,357.94-100 was wrong-
145 fully collected and paid into the county treasury and belonged of right to said several persons, estates and corporations and not to said county.

And the plaintiff further says that the said Chauncey P. Williams before the commencement of this action for value received duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of seven thousand three hundred and fifty seven dollars ninety-four cents with interest thereon from the 16th day of April, 1878.

Twelfth. And for a twelfth and further cause of action against said defendant, the said plaintiff, Edward N. Stanley,
146 who is a citizen of the State of Illinois, by Hand & Hale, his attorneys, complains of the Board of Supervisors of the county of Albany, a citizen of the State of New York, defendant, and alleges upon information and belief, that the county of Albany is a body politic, and corporate and created by and under the laws of the State of New York, and its powers can only be exercised by the defendant, and that under the laws of said State of New York, said county can sue and be sued only in the name of the Board of Supervisors thereof, and that the said county is indebted to the plaintiff in the sum of six thousand, two hundred and forty-three dollars and twenty cents, ($6,243$\frac{20}{100}$), with interest from the 21st day of April, 1879, for money had and received by said county of Albany to the use of the assignors of plaintiff in man-
147 ner following, that is to say: That certain persons, estates and corporations named in the schedule hereinafter set forth were on the first day of September, 1878, severally owners of certain shares of the capital stock of the National Albany Exchange Bank, a banking association duly incorporated under and by virtue of the act of Congress, entitled "An act to

provide for a National currency secured by pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, established and doing business in the Sixth ward of the city of Albany, and that on or about the said first day of September, 1878, the board of assessors of the city of Albany, which board was by law authorized to assess for purposes of taxation, the taxable personal property of residents of said city of Albany did, acting under color of an act of the Legislature of the State of
148 New York, entitled "An act authorizing the taxation of stockholders of banks and surplus fund of savings banks," passed April 23d, 1866, being chapter 761 of the laws of 1866, and not otherwise assess for taxation, the said shares of said persons, estates and corporations in the stock of said banking association at $100 per share, being the par value thereof, deducting therefrom such sums as was in the same proportion to such par value, as was the assessed value of the real estate of such banking association to the whole amount of the capital stock thereof, and said assessments of said persons, estates and corporations on their said several shares of stock in said banking association were included by said board of assessors in the assessment roll of the Sixth ward of the city of Albany,
149 and said assessment roll certified by said assessors, was delivered by said board of assessors to the supervisors of the said Sixth ward, who delivered the same to the Board of Supervisors of the county of Albany at their next meeting, and the said Board of Supervisors thereupon assessed and carried out the taxes upon the assessment therein contained, and assessed the said several persons and corporations upon their said several shares of stock in said banking association at the rate of $2\frac{84}{100}$ per centum on the assessed valuation, and afterwards delivered the said assessment roll to the receiver of taxes of the city of Albany with their warrant annexed thereto, commanding the receiver to collect from the several persons named in the said assessment roll the amount of the tax therein mentioned, and to pay over the same in the manner directed in said warrant, and the
150 said receiver afterwards issued his warrant to the marshal of the city of Albany commanding him to levy said tax with interest on the same at the rate of twelve per cent per annum, to be calculated from the first day of February, 1879, by distress and sale of the goods and chattels of the person upon whose property the same was apportioned or in his possession, and to pay the same to said receiver, and to return said warrant within thirty days after the date thereof; that the said marshal thereupon proceeded to and did levy upon the goods and chattels and moneys of said several persons, estates and corporations owning shares of stock in said banking association and forcibly collected from said persons and corporations severally the amounts respectively annexed to the names of said persons,

estates and corporations in the schedule herein contained
151 amounting in the aggregate to the sum of six thousand two hundred and forty-three dollars and twenty cents ($6,243.20) for said taxes so assessed and interest which was paid by said marshal to said receiver of taxes and by said receiver was paid to the treasurer of the county of Albany, on or about the 21st day of April, 1879, for the use of said county, that the names of said persons, estates and corporations so assessed and taxed on their shares of stock in said banking association as aforesaid, together with the number of such shares on which each of said persons, estates or corporations was so assessed and taxed,
152 and the amount forcibly collected from each of them and paid into the treasury of the county of Albany are correctly stated in the following:

SCHEDULE.

Names of Stockholders.	No. of shares.	Tax collected.
Mary E. Allen	25	$65 16
Mrs. Maria Bender	50	130 34
William M. Bender	50	130 34
William J. Blackall	14	36 48
Anson H. Blakeman	10	26 06
Estate of Gould Blakeman	10	26 06
153 Martha P. Butler	10	26 06
Sarah A. Clapper	11	28 67
Amelia A. Cobb	50	130 34
Thomas B. Cole	13	33 89
Phœbe Comstock	20	52 14
Commerce Insurance Co	80	208 56
Theodore F. Cornell	25	65 16
Ann Darling	10	26 06
Sarah DeyErmand	5	13 02
Estate of Wm. Dickson	10	26 06
154 Edward A. Durant	50	130 34
Milo E. Eames	30	78 20
Milo R. Eames	20	52 14
Hester S. Emerson	10	26 06
Azuba G. Fairchild	5	13 02
Daniel H. Gardner	4	10 43
Charlotte Gardner	1	2 60
Sarah M. Gardner	2	5 21
William Gould	310	808 20
Sarah M. Gould	2	5 22
155 Thos. H. Greer	25	65 16
Thos. H. Greer, Ex'r.	25	65 16
Estate of John Gould	8	20 84
William Gould, Jr.	10	26 06
Sylvester Hale	22	57 35

Names of Stockholders.	No. of shares.	Tax collected.
Oscar L. Hasey	10	$26 06
Estate of Ebenezer Hill	70	182 48
Harriet Hilton	10	26 06
Sarah A Lansing	15	39 10
Carolina M. Lathrop	10	26 06
156 Charles B. Lansing	25	65 16
Mary L. G. Lewis	1	2 59
Shiboleth B. McCoy	250	651 78
James McElroy	5	13 02
Wm. McElroy	100	260 70
Peter Monteath	10	26 06
Estate of James McNaughton	50	130 34
Henry P. McNaughton	16	41 70
Lansing Merchant	60	156 42
Henry T. Mesick	60	156 42
157 Jessie McN. Miller	16	41 70
Mary Patrick	10	26 06
Spencer S. B. Peck	10	26 06
Henry C. Peck	10	26 06
Samuel S. Peck	10	26 06
Myron R. C. Peck	10	26 06
Estate of Amos Pillsbury (C. P. Williams and A. V. DeWitt, Ex'rs)	70	182 48
Estate of John V. L. Pruyn	145	378 02
Robert C. Pruyn	10	26 06
158 Agnes Pruyn	45	117 32
Estate of James Roy	10	26 06
Adam Shields	3	7 80
Eliz. F. Spoor	10	26 06
Wm. G. Thomas	100	260 70
Lemon Thomson	50	130 34
Francis Vail	15	39 10
Catharine Van Schaak	10	26 06
James C. Visscher, Ex'r	5	13 02
Thomas E. Van Loon	10	26 06
159 Edward Visscher	12	31 28
John L. Voorhees	10	26 06
Mrs. N. L. Van Alstyne	40	104 28
Richard Van Rensselaer	1	2 59
Richard Van Rensselaer, Adm'r	6	15 64
Richard Van Rensselaer, Ex'r	5	12 78
Clement Warren	20	58 74
S. H. Wendover	30	78 20
Geo. P. Wilson	15	39 10
Abram F. Wilson	20	52 14
Josiah B. Williams	50	130 34
Estate of Abram Wing	20	52 14
Jennie McN. Wright	18	46 93

That as plaintiff is informed and believes none of said persons, estates or corporations mentioned in the above schedule, or the representatives of said estates, were at the time of said assessment taxable inhabitants of said Sixth ward, or liable to assessment and taxation for personal property in said ward, except the above named William J. Blackall, The Commerce Insurance Company and Francis Vail, and many of said persons and representatives of said estates, were not at the time of said assessment inhabit-
160 ants of the city of Albany, or liable to assessment or taxation for personal property in said city.

And plaintiff says upon information and belief that the said several persons and corporations, and the representatives of said estates, did duly assign to Chauncey P. Williams of the city of Albany all their and each of their claims and demands against the county of Albany by reason of the premises, and that said Chauncey P. Williams did, before the assignment to the plaintiff hereinafter mentioned, demand of and from the county treasurer of said county the said sums so collected from said persons, estates and corporations, and paid into the county treasury as aforesaid, with interest thereon from the time it was received by said county treasurer, but the said county
161 treasurer did then and has hitherto neglected and refused to pay the same.

And this plaintiff further says, upon information and belief, that the said act of the Legislature of the State of New York, chapter 761 of the laws of 1866, was and is in conflict with the provision of the laws of the United States, that taxation by State authority of shares of stock in banking associations incorporated under the act of Congress above mentioned, shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, for the reason among others that the said act of the Legislature of the State of New York does not permit the deduction of debts owing by the owners of such bank stock in the assessment thereof, although such
162 deduction of the debts of the owner was at the time of said assessment, and still is, permitted and required by the laws of the State of New York to be made from the value of every kind of personal property, and moneyed capital other than bank stock, in assessing the same for the purpose of taxation, and the said act of the Legislature of the State of New York was and is therefore void, so far as it did or does authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

And plaintiff also says, upon information and belief, that the assessment of said shares of stock in said banking association by said board of assessors was at a greater rate than was
163 assessed by said board of assessors upon shares of stock in a bank organized under the laws of the State of New

York in said Sixth ward, and was at a greater rate than was assessed by said board upon other moneyed capital in the hands of individual citizens of the State of New York, and that for these reasons said assessments of said shares of stock, and the levy of the tax thereunder were illegal and void, and the money thereby collected, viz.: the said sum of $6,243.20-100, was wrongfully collected and paid into the county treasury, and belonged of right to said several persons, estates and corporations and not to said county.

And plaintiff further says that the said Chauncey P. Williams, before the commencement of this action, for value received,
164 duly assigned and transferred to this plaintiff all his right and interest in and to said moneys, and all his claim and right of action against the county of Albany arising from the premises whereby the plaintiff claims and insists that an action accrued to him against the defendant for the said sum of six thousand two hundred and forty-three dollars twenty cents, with interest thereon from the 21st day of April, 1879.

Wherefore the plaintiff brings his suit and demands judgment against said defendant for the sum of forty-nine thousand and five hundred dollars and fifty-six cents, with interest on $1,035.74-100 from the 11th day of August, 1874, on $13,742.81 from the 1st day of May, 1875, on $9,556.59-100 from the 27th day of May, 1876, on $9,024.66-100 from the 3d day of May, 1877, on
165 $8,694.54 from the 17th day of April, 1878, and on $7,716 22-100 from the 22d day of April, 1879, besides the costs and expenses of this action, and prays that the proper *capias* writ or process be issued out of said court as prescribed by its rules and practice directed to said defendant, the Board of Supervisors of the county of Albany.

HAND & HALE,
Attorneys for Plaintiff,
25 N. Pearl street, Albany, N. Y.

166 NORTHERN DISTRICT OF ILLINOIS, *ss.:*

Edward N. Stanley, the above named plaintiff, being duly sworn, says that he is the plaintiff above named, and that the foregoing complaint is true to his own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

EDWARD N. STANLEY.

Sworn to before me this 4th day of August, 1880.

SIMEON W. KING.
United States Commissioner in and for the Northern
[L. S.] District of the State of Illinois, residing at Chicago, Cook Co., Illinois.

167 UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY, Plaintiff,
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY.

SIR: Please enter my appearance as the attorney for the defendant in the above entitled action.

Dated August 21st, 1880.

Yours, &c.,
R. W. PECKHAM,
168 *Attorney for Defendant.*
Albany Savings Bank Building, Albany, N. Y.

To Wm. H. Bright, Esq., Clerk of the United States Circuit Court, Northern District of New York.

UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY, Plaintiff,
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY, Defendant.
Notice of appearance.

SIRS: Please to take notice that the defendant appears in
169 this action, and that I am retained as attorney for it therein.

Dated Albany, August 21st, 1880.

Yours, &c.,
R. W. PECKHAM,
Defendant's Attorney.
Office Address, No. 91 State street.
Post Office Address, Albany, N. Y.

To Hand & Hale, Esqs., plaintiff's attorneys.

UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY.
Answer.

170 For answer to the complaint of the above named complainant, the above named defendant, by Rufus W. Peckham, its attorney,

I. Denies any knowledge or information sufficient to form a belief whether the plaintiff was at the time of the commence-

ment of this action, or since has been a citizen of the State of Illinois.

II. Denies that it or the county of Albany is indebted to the plaintiff in any sum whatever, or was so indebted at the time of the commencement of this action.

III. Denies any knowledge or information sufficient to form a a belief whether the marshal of the city of Albany ever, at any time, levied upon the property of one Chauncey P. Williams or any other stockholder in the National Albany Exchange Bank, or collected any sum whatever from said Williams or any other stockholder, at any time, in any manner, or for any pur-
171 purpose whatever. This denial applies to every count in in the said complaint, where any allegation is made of any levy by the marshal upon the property of any alleged stockholder in said bank, or the collection of any money therefrom for any purpose or at any time.

IV. Denies any knowledge or information sufficient to form a belief as to the truth of any allegation in any one of the counts in said complaint, as to the marshal paying to the receiver of taxes of the city of Albany, or the receiver of taxes of said city paying to the county treasurer of the said county of Albany any sum whatever at any time as the proceeds or results of the sale of the the property of the said Williams, or of any other stockholder
172 in said bank.

V. Denies any knowledge or information sufficient to form a belief whether any demand was ever made by said Williams at any time for any purpose upon said county treasurer for the payment to him of any sum collected by said treasurer, as alleged, or whether said treasurer refused such demand.

VI. Denies that the said act of the Legislature of the State of New York known as chapter 761 of the laws of 1866, is in conflict with the provisions of the laws of the United States, or that said act of the Legislature was or is void.

VII. Denies any knowledge or information sufficient to form a a belief whether any of the assessments mentioned and
173 described in any of the counts in said complaint contained were at a greater rate than was assessed upon shares of stock in any bank organized under the laws of the State of New York in the Sixth ward of the city of Albany, or that any of such assessments were at a greater rate than were assessed upon other moneyed capital in the hands of individual citizens and it denies that any assessment or levy mentioned or set forth or alluded to in any count of the complaint was illegal or void or that any money alleged to have been collected, in any of the counts in said complaint was wrongfully collected or paid into the county treasury, or that any money collected belonging to said Williams or any other stockholder in said bank.

174 VIII. Denies any knowledge or information sufficient to

form a belief as to any assignment being made by any of the stockholders in said bank to said Williams, of any claim against the defendant or of any assignment being made by said Williams to said plaintiff of any nature or description, for any purpose or at any time and the above denials apply to each count in said complaint, where any allegation is made of any assignment by any of such stockholders to said Williams or of any assignment by said Williams to the plaintiff herein.

IX. Denies that the Supreme Court of the United States has decided that the said act of the Legislature of New York was void, or that any assessment made thereunder was illegal or
175 wrong.

X. Denies any knowledge or information sufficient to form a belief whether the persons named in the eighth and subsequent counts in said complaint, in schedules therein, ever were owners of any shares in said bank or ever were taxed upon any such shares or ever paid any tax thereon, or that any tax was ever collected from any or all of them, as alleged in said eighth and subsequent counts in said complaint, or that none of the persons, representatives of estates or corporations mentioned in the schedules contained in the eighth and subsequent counts in said complaint, were at the time of such assessment taxable inhabitants of said Sixth ward or of the city of Albany or liable to
176 assessment or taxation for personal property in said ward, with the exceptions in said complaint stated.

XI. The defendants further allege that all the assessments mentioned in the plaintiff's complaint were duly and regularly made by a board of assessors who had full jurisdiction and authority over the property and persons assessed, and such assessments were legal and valid, and were all made in good faith.

Wherefore the defendant asks that the complaint may be dismissed with costs.

R. W. PECKHAM,
Attorney for Defendant.

177 Office and Post Office address,
ALBANY, N. Y.

CITY AND COUNTY OF ALBANY, *ss.:*

Edward A. Maher being duly sworn, says that he is the President of the above named defendant, and has heard read the foregoing answer which is true of his own knowledge, except as to the matters therein stated to be alleged on his information and belief, and as to those matters he believes it to be true.

EDWARD A. MAHER.

Sworn before me August 27th, 1880.

F. A. MCCOTTER, *Commissioner of Deeds.*

178 CIRCUIT COURT OF THE UNITED STATES.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY. } Decision.

This action having been tried before the court without a jury, a jury trial having been waived by consent in writing signed by the attorneys for the respective parties herein, and the
179 proofs and allegations of the respective parties having been heard and considered, I, William J. Wallace, district judge for the said northern district of New York, holding the term of said Circuit Court at which said action was tried, do hereby find the following facts and conclusions of law.

First. That the allegations of the complaint in regard to the citizenship of the plaintiff, the citizenship and powers and liabilities of the defendant, the organization and capital of the National Albany Exchange Bank, the ownership of the shares of capital stock of the National Albany Exchange Bank, the assessment of the stockholders in said bank, named in said complaint, by the board of assessors of the city of Albany, the names and
180 residences of said stockholders, the collection of taxes from said stockholders, and the payment of the same to the county treasurer of the county of Albany, and the demand made by Chauncey P. Williams before the commencement of this action of the treasurer of the county of Albany, are true as therein set forth.

Second. That the amounts collected from the said stockholders and paid to the treasurer of the county of Albany, and the times when the said amounts were so paid to said treasurer, were as follows, to wit.:

	$907 90 paid	August	11, 1874
	127 84 paid	August	11, 1874
181	1,868 06 paid	May	1, 1875
	1,409 33 paid	May	27, 1876
	1,202 32 paid	May	3, 1877
	1,336 60 paid	April	17, 1878
	1,473 02 paid	April	22, 1879
	11,604 75 paid	May	1, 1875
	8,147 26 paid	May	27, 1876
	7,822 34 paid	May	3, 1877
	7,357 94 paid	April	16, 1878
182	6,243 20 paid	April	21, 1879

Third. That the sums above named were not paid voluntarily by said stockholders, but were forcibly collected by the marshal

of the city of Albany, under a warrant issued to such marshal by the receiver of taxes of said city, pursuant to a warrant issued to said receiver of taxes by the Board of Supervisors of the county of Albany, by levying upon the property of the said stockholders respectively, as alleged in said complaint.

Fourth. That the said assessments were made and said
183 amounts collected and received by the treasurer of the county of Albany, as above stated, under color of an act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stockholders of banks, and surplus funds of savings banks," passed April 23, 1866, being chapter 761 of the Laws of 1866, and not otherwise.

Fifth. That the allegations of the complaint with reference to the assignments by the respective stockholders of said bank of their claims against the county of Albany by reason of the matters alleged in the said complaint, are true as set forth in said complaint, and that the plaintiff, at the time of the commencement of this action, was the holder and owner of all claims against
184 the county of Albany, or against the defendant, arising out of the matters alleged and set forth in said complaint.

Sixth. That the said act of the Legislature of the State of New York, chapter 761 of the Laws of 1866, did not permit the deduction of debts owing by the owners of stock in banks or banking associations in the assessment thereof for taxation, although such deduction of debts of the owner was, at the time of the assessments alleged in the said complaint, permitted and required by the laws of the State of New York to be made from the value of every kind of personal property and moneyed capital other than bank stock, in assessing the same for the purpose of taxation.

Seventh. That the allegations in the fourth count of said
185 complaint, as to the presentation to the said board of assessors by said Chauncey P. Williams of the affidavit of his indebtedness, and the request by him for a reduction of his assessment on his bank stock, and the refusal of said board of assessors to make such reduction, and the application by said Williams to the Supreme Court of the State of New York for a writ of mandamus, and the subsequent legal proceedings thereon, including the decision of the Supreme Court of the United States, are true, as set forth in said fourth count.

And I also find as the conclusions of law:

1. That the said act of the Legislature of the State of New York, entitled "An act authorizing the taxation of stock-
186 holders of banks, and surplus funds of savings banks," passed April 23, 1866, being chapter 761 of the Laws of 1866, was in conflict with the provision of the laws of the United States, that the taxation by State authority of shares of stock in banking associations incorporated under the laws of the United States should not be at a greater rate than is assessed upon other

moneyed capital in the hands of individual citizens of such State, and was, therefore, void, so far as it authorized or purported to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States.

2. That the assessment and taxation of the stockholders in
187 the said National Albany Exchange Bank mentioned in the complaint herein, were unauthorized and void, and that the said sums of money collected of such stockholders, and paid to the treasurer of county of Albany as above found, were the property of and belonged to said stockholders respectively, and were collected and received by the treasurer of said county without right or lawful authority.

3. That the plaintiff is entitled to judgment against the defendant for the said sums, together with interest thereon from the times when they were paid to the treasurer of said county respectively, as above set forth, amounting in the aggregate at the date of this decision to the sum of sixty-one thousand nine hundred and ninety-one dollars and twenty cents.

188 Dated *March* 26, 1881.

WM. J. WALLACE.

UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY. } Judgment April 4th, 1881.

This cause having been brought to a trial before the court without a jury (a trial by jury having been duly waived), and a decision therein having been rendered for the plaintiff, Edward N. Stanley, for the sum of sixty-one thousand nine hundred and ninety-
189 one dollars and twenty cents, and the decision having been filed,

Now, on motion of Hale & Bulkley, attorneys for the plaintiff above named,

It is adjudged that Edward N. Stanley, the plaintiff above named, recover of the Board of Supervisors of the county of Albany, the defendant above named, the sum of sixty-one thousand nine hundred and ninety-one dollars and twenty cents, together with the sum of ninety-two dollars and ninety-eight cents interest on the amount above named, and two hundred and four dollars costs, amounting in all to the sum of sixty-two thousand two hundred and eighty-eight dollars and eighteen cents.

190 Judgment signed this fourth day of April, 1881.

WILLIAM H. BRIGHT, *Clerk.*

(Endorsed:) United States Circuit Court, Northern District of New York. Edward N. Stanley against The Board of Supervisors of the County of Albany. Copy judgment. Hale & Bulkley, plaintiff's attorneys, 25 North Pearl street, Albany, N. Y. Sir: Take notice that the within is a copy of the judgment herein this day entered in the United States clerk's office at Utica, N. Y. Dated April 4, 1881. Yours, &c., Hale & Bulkley, plaintiff's attorney's, 25 North Pearl street, Albany, N. Y.

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191 UNITED STATES CIRCUIT COURT,

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY. } Bill of exceptions on the part of the defendants.

This action came on for trial at the term of this court held in the city of Albany in October, 1880, in the northern district of New York, before Hon. William J. Wallace, district judge of said district. A jury trial was duly waived by written stipula-
192 tion filed with the clerk of the court.

Upon the trial it was admitted by counsel for the defendants that the allegations of the complaint as subsequently set forth in the first finding of fact by the court were true. Other facts were also admitted upon such trial which are embodied in the written findings of the court and are numbered respectively the second, third, fourth, fifth and seventh findings of fact.

It was stipulated on the trial that either party might refer upon any argument in said action to any law of the State of New York, or to any reported decision of any court bearing on the questions at issue, without proof, as if the same had been duly proved and given in evidence.

193 Accordingly, on the argument in said Circuit Court the following, among other laws of the State of New York, were referred to and considered in evidence: Chapter 86 of the Laws of 1850. The provisions of the Revised Statutes of the State of New York relating to assessment and taxation of real and personal property and stock in corporations (chapter 761 of the Laws of 1866; chapter 596 of the Laws of 1880). Also the following among other reported decisions: The People v. Dolan (36 N. Y., 59); The People v. The Assessors (2 Hun, 583); Williams v. Weaver (75 N. Y., 30).

It was also proved that in fact no deduction for indebtedness had been allowed by the assessors of the city of Albany
194 in assessing bank stock, under chapter 761 of the Laws of 1866, since the decision of the case of the People vs. Dolan, although such deduction had been in one case applied for.

The sixth finding of fact herein made by the Circuit Court was founded upon the statutes of the State of New York and the decisions of the courts of said State referred to by said court under the above named stipulation and the facts above stated, and upon no other evidence.

It is understood that the statutes and reported decisions above mentioned, and any other statutes and decisions bearing upon the case, are to be considered as a part of this bill of exceptions, and may be read by either party on the argument from the printed volumes in which they appear.

There was evidence given in the case upon the subject of the other allegations contained in the said complaint, but the court did not pass upon such allegations as the following admission and the decision of the court herein duly show:

195 UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF ALBANY COUNTY.

It is hereby admitted that on the trial of this action, a in the decision thereof, the court has not passed upon the allegations contained in the complaint other than those mentioned in the written decision of the case, and that the case is
196 decided solely upon the ground of the invalidity of the the statute of New York, referred to in such decision.

This admission to be regarded the same as if a statement made by the court, and to form part of the case or bill of exceptions.

Dated, *April 2d*, 1881.

HALE & BULKLEY,
Attorneys for Plaintiff.

R. W. PECKHAM,
Attorney for Defendants.

The proofs having closed, the court thereupon having taken
197 time for deliberation, duly made and filed its decision in writing, which is part of the record herein, and is referred to as forming part of this bill of exceptions, to which decision the defendants duly filed in the clerk's office of the Circuit Court for the Northern District of New York (and duly served a copy thereof on the plaintiff's attorneys) the following exceptions, which are hereby made a part of the record in this action and of this bill of exceptions, viz.:

UNITED STATES CIRCUIT COURT.

Northern District of New York.

Edward Stanley
against
The Board of Supervisors of the County of Albany.

That the defendants duly except to the following decisions
198 of the court, made upon the trial and to the decision of this action,

First. To that part of the sixth finding of fact by the court, wherein it is found that the law of New York, chapter 761 of 1866, did not permit the deduction of debts owing by the owners of stock in banks or banking associations in the assessment thereof for taxation.

Second. To the first, second and third conclusions of law of the said court, separately and distinctly, and to the awarding judgment in favor of the plaintiff for the sum stated, or for any sum whatever.

R. W. PECKHAM,
199 *Attorney for Defendants.*

Judgment having been duly entered upon said decision, in favor of plaintiff against the defendants, for the sum awarded in the said decision, in the clerk's office of said court, in and for the Northern District of New York, such judgment, decision of the court and pleadings are to be attached to this bill of exceptions and the whole returned to the Supreme Court at Washington upon any writ of error which may be sued out on the part of the defendants.

And because the exceptions, admissions and stipulations made and filed in this action do not appear of record, this bill of
200 exceptions is made and settled by the justice who presided at the trial of this action, and signed by him on this 18th day of April, 1881, and ordered to be filed in the clerk's office of this court in and for the Northern District of New York, and to be returned with the record herein upon any writ of error that may be sued out in this action.

WM. J. WALLACE.

The foregoing is agreed upon as the bill of exceptions in this action.

April 18, 1881.

R. W. PECKHAM,
201 *Attorney for Defendants, Albany, N. Y.*
HALE & BULKLEY,
Attorneys for Plaintiff.

(Endorsed:) United States Circuit Court. Edward N. Stanley, v. The Board of Supervisors of the County of Albany. Copy. Bill of Exceptions on the part of the Defendants. R. W. Peckham, attorney for defendants, Albany, N. Y.

202 UNITED STATES OF AMERICA.

The President of the United States to the Judges of the Circuit Court of the United States for the Northern District of New York, greeting:

Because in the record and proceedings, and also in the rendition of judgment of a plea which is in the said Circuit Court of the United States in and for the said Northern District of New York, before you, between Edward N. Stanley, plaintiff, and the Board of Supervisors of Albany county, defendants, manifest error hath intervened to the great damage of the said Board of Super-
203 visors of Albany county, as by its complaint appears. Now, therefore, we being willing that full and speedy justice be done the said Board of Supervisors of Albany county, and that the error, if any hath been committed, should be duly corrected, do command you, if judgment be therein given, that you send the record thereof and proceedings aforesaid, distinctly and openly, under your seals, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington on the second Monday in October, in the year of our Lord one thousand eight hundred and eighty-one, in the said Supreme Court to be then and there held, that the record and proceedings aforesaid, being
204 inspected, the said Supreme Court may cause further to be done therein, to correct the error, what of right and according to the laws and customs of the United States should be done.

Witness, the Honorable Morrison R. Waite, Chief Justice of the Supreme Court of the United States, the 29th day of April, in the year of our Lord one thousand eight hundred and eighty-one.

[L. S.] W. H. BRIGHT,
Clerk Circuit Court of United States Northern District of New York.

Allowed:
W. J. WALLACE,
205 *District Judge.*

R. W. PECKHAM,
Attorney for Defendant.

(Endorsed:) United States Circuit Court. Edward N. Stanley against The Board of Supervisors of Albany county. Copy. Writ of error. R. W. Peckham, attorney for defendant. Due and personal service of a copy of the within is hereby admitted. Dated May 3d, 1881. Hale & Bulkley, defendants' attorneys.

206 (Citation.)

UNITED STATES OF AMERICA.

To Edward N. Stanley, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington on the second Monday in October, in the year 1881, pursuant to a writ of error filed in the clerk's office of the Circuit Court of the United States for the Northern District of New York, wherein the Board of Supervisors of the County of Albany are the plaintiffs in error and you are defendant in error, to show cause, if
207 any there be, why the judgment in the said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness, the Honorable Morrison R. Waite, Chief Justice of the said Supreme Court of the United States, this 26th day of April, 1881.

W. J. WALLACE,
District Judge.

(Endorsed:) United States Supreme Court. The Board of Supervisors of Albany County, plaintiffs in error, against Edward N. Stanley, defendant in error. Copy citation. Rufus W. Peckham, attorney for plaintiff in error, Albany, N. Y. Due
208 and personal service of a copy of the within is hereby admitted. Dated April 28th, 1881. Hale & Bulkley, attorneys for Stanley, defendant in error.

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209 CIRCUIT COURT OF THE UNITED STATES,

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF ALBANY COUNTY.

The plaintiff herein hereby waives the giving of any security on the part of the defendant herein for the payment of the judgment recovered by the plaintiff, or for the costs in the Supreme Court payable to the plaintiff, and consents that the writ of error
210 to be sued out in this action shall operate as a stay of all proceedings on the part of the plaintiff towards the enforcement of said judgment, pending the hearing of such writ of error in the Supreme Court of the United States.

Dated April 23, 1881.

HALE & BULKLEY,
Attorneys for Plaintiff.

(Endorsed:) Circuit Court of United States, Northern District of New York. Edward N. Stanley against The Board of Supervisors of Albany County. Copy. Waiver of security pending hearing of writ of error. R. W. Peckham, attorney for defendant, Albany, N. Y.

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211 SUPREME COURT OF THE UNITED STATES.

THE BOARD OF SUPERVISORS OF ALBANY COUNTY, Plaintiff in Error, *against* EDWARD N. STANLEY, Defendant in Error.	Assignment of errors.

Of October term in the year of our Lord one thousand eight hundred and eighty-one.

Afterwards, to wit, on the second Monday in October in
212 this same term, before the justices of the Supreme Court of the United States, at the capitol in the city of Washington, came the said Board of Supervisors of the county of Albany, by Rufus W. Peckham, its attorney, and says that in the record and proceedings aforesaid there is manifest error in this, to wit: (1) The court erred in deciding that the act of the legislature of the State of New York, known as chapter 761 of the Laws of 1866, did not permit the deduction of debts owing by the owners of stock in banks or banking associations in the assessment thereof for taxation. (2) The court also erred in deciding that the said act of the legislature of the State of New York, passed April 23, 1866, being chapter 761 of the laws of that year, was in
213 conflict with the provision of the laws of the United States; that the taxation by State authority of shares of stock in banking associations incorporated under the laws of the United States should not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, and that such act was therefore void, so far as it authorized or purported to authorize the assessment and taxation of shares in banking associations incorporated under the laws of the United States. (3) The court also erred in deciding that the assessment and taxation of the stockholders in the said National Albany Exchange Bank, mentioned in the complaint herein, were unauthorized and void, and that the said sums of money collected of
214 such stockholders and paid to the treasurer of the county of Albany were the property of and belonged to said stockholders respectively, and were collected and received by the treasurer of said county without right or lawful authority. (4) The court also erred in deciding that the plaintiff is entitled to judgment against the defendant for the sums mentioned in such

decision. And the said Board of Supervisors of Albany county pray that the judgment aforesaid may be reversed, annulled, and altogether held for nought, and that it may be restored to all things which it hath lost by occasion of the said judgment.

RUFUS W. PECKHAM,
215 *Attorney for Plaintiff in Error, Albany, N. Y.*

(Endorsed:) United States Supreme Court. The Board of Supervisors of Albany County, plaintiffs in error, against Edward N. Stanley, defendant in error. Copy assignment of errors. Rufus W. Peckham, attorney for plaintiff in error, Albany, N. Y. Due and personal service of a copy of the within is hereby admitted. Dated April 28, 1881. Hale & Bulkley, attorneys for Stanley, defendant in error.

UNITED STATES OF AMERICA,
216 NORTHERN DISTRICT OF NEW YORK, } *ss.*

I, William H. Bright, Clerk of the Circuit Court of the United States of America for the Northern District of New York, do hereby certify that I have compared the writings annexed to this certificate, and they are true copies of their respective originals, and are correct transcripts therefrom, now on file and remaining of record in my office, being a full and complete copy of the record and proceedings in the action of Edward N. Stanley v. The Board of Supervisors of the County of Albany.

In testimony whereof I have hereunto set by hand, duly affixed the seal of the said court, at the city of Utica, in said district, this twentieth day of May, 1881.

[L. S.] WILLIAM H. BRIGHT, *Clerk.*

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217 UNITED STATES CIRCUIT COURT.

NORTHERN DISTRICT OF NEW YORK.

EDWARD N. STANLEY
against
THE BOARD OF SUPERVISORS OF ALBANY COUNTY. } *Costs.*

Docket fee, trial without jury	$10 00
Nine depositions, $2.50	22 50
Nine witnesses fees, $1.50	13 50
Marshal's fees	2 06
Clerk's fees, filing complaint	5 15
Clerk's fees	3 85
218 Stenographer's fees	8 00
Printing pleadings	43 70
Printing points	13 00
Printing points	15 00

Printing points	$1 50
Printing points	6 00
Copy opinion	1 00
Telegrams, etc	1 48
	$146 74

Clerk's fees to be incurred.

129 I hereby consent to the taxation of the within costs ($146.74). Clerk's fees for entering judgment, etc., to be added.

Dated *April* 2, 1881.

R. W. PECKHAM,
Attorney for Defendants.

(Endorsed:) United States District Court, Northern District of New York. Edward N. Stanley against The Board of Supervisors of Albany County. Plaintiff's costs. Hale & Bulkley, plaintiff's attorneys, Albany, N. Y. Served April 2, 1881.

SUPREME COURT OF THE UNITED STATES.

THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY, Plaintiff in Error,
against
EDWARD N. STANLEY, Defendant in Error.

And afterwards, to wit, on the second Monday of Octo-
220 ber, in October Term, in the year of our Lord one thousand eight hundred and eighty-one, the said Edward N. Stanley, by Matthew Hale his attorney, freely comes here into court, and says that there is no error, either in the record or proceedings aforesaid, or in the giving of the judgment aforesaid, and he prays that the said Supreme Court of judicature, before the justices thereof, now here, may proceed to examine, as well the record and proceedings aforesaid, as the matters aforesaid above assigned for error, and that the judgment aforesaid, in form aforesaid given, may be in all things affirmed.

MATTHEW HALE,
Attorney for Defendant in Error.

(Endorsed:) Supreme Court of the United States. The Board of Supervisors of the County of Albany, Plaintiff in Error, against Edward N. Stanley, Defendant in Error. Joinder in Error.

221 MATTHEW HALE,
Attorney for the Defendant in Error,
25 North Pearl street, Albany, N. Y.

SUPREME COURT OF THE UNITED STATES.

THE BOARD OF SUPERVISORS OF THE COUNTY OF ALBANY, Plaintiff in Error,
against
EDWARD N. STANLEY, Defendant in Error.

To the Clerk of the Supreme Court of the United States:

SIR. — You will please enter my appearance as attorney and counsel for Edward N. Stanley, defendant in error, in the above entitled cause.

Dated November 29, 1881.

Yours, &c.,

222 MATTHEW HALE,
25 *North Pearl st., Albany, N. Y.*